UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

JUDGMENT

Petitioners J. Brian Moore and Laura M. Moore appeal the decision and judgment of the United States Bankruptcy Court for the District of Massachusetts [docket entry # 1]. For the reasons stated in the accompanying Memorandum and Order, I hereby AFFIRM the judgment of the bankruptcy court. This action is hereby DISMISSED.

SO ORDERED.

Dated: April 21, 2005 /s/ NANCY GERTNER, U.S.D.J.